



The Institute of
Internal Auditors

Table of Contents Proposed Standards

Outline of proposed Domains, Principles, and Standards in the proposed Global Internal Audit Standards™.

Introduction

Glossary

Domain I. Purpose of Internal Auditing

Domain II. Ethics and Professionalism

Principle 1 Demonstrate Integrity

Standard 1.1 Honesty and Courage

Standard 1.2 Organization's Ethical Expectations

Standard 1.3 Legal and Professional Behavior

Principle 2 Maintain Objectivity

Standard 2.1 Individual Objectivity

Standard 2.2 Safeguarding Objectivity

Standard 2.3 Disclosing Impairments to Objectivity

Principle 3 Demonstrate Competency

Standard 3.1 Competency

Standard 3.2 Continuing Professional Development

Principle 4 Exercise Due Professional Care

Standard 4.1 Conformance with Global Internal Audit Standards

Standard 4.2 Due Professional Care

Standard 4.3 Professional Skepticism

Principle 5 Maintain Confidentiality

Standard 5.1 Use of Information

Standard 5.2 Protection of Information

Domain III. Governing the Internal Audit Function

Principle 6 Authorized by the Board

Standard 6.1 Internal Audit Mandate

Standard 6.2 Board Support

Principle 7 Positioned Independently

Standard 7.1 Organizational Independence

Standard 7.2 Chief Audit Executive Roles, Responsibilities, and Qualifications

Standard 7.3 Safeguarding Independence

Principle 8 Overseen by the Board

Standard 8.1 Board Interaction

Standard 8.2 Resources

Standard 8.3 Quality

Standard 8.4 External Quality Assessment

Domain IV. Managing the Internal Audit Function

Principle 9 Plans Strategically

Standard 9.1 Understanding Governance, Risk Management, and Control Processes

Standard 9.2 Internal Audit Strategy

Standard 9.3 Internal Audit Charter

Standard 9.4 Methodologies

Standard 9.5 Internal Audit Plan

Standard 9.6 Coordination and Reliance

Principle 10 Manages Resources

Standard 10.1 Financial Resource Management

Standard 10.2 Human Resource Management

Standard 10.3 Technological Resources

Principle 11 Communicates Effectively

Standard 11.1 Building Relationships and Communicating with Stakeholders

Standard 11.2 Effective Communication

Standard 11.3 Communicating Results

Standard 11.4 Errors and Omissions

Standard 11.5 Communicating the Acceptance of Risks

Principle 12 Enhances Quality

Standard 12.1 Internal Quality Assessment

Standard 12.2 Performance Measurement

Standard 12.3 Ensuring and Improving Engagement Performance

Domain V. Performing Internal Audit Services

Principle 13 Plan Engagements Effectively

Standard 13.1 Engagement Communication

Standard 13.2 Engagement Risk Assessment

Standard 13.3 Engagement Objectives and Scope

Standard 13.4 Evaluation Criteria

Standard 13.5 Engagement Resources

Standard 13.6 Work Program

Principle 14 Conduct Engagement Work

Standard 14.1 Gathering Information for Analyses and Evaluation

Standard 14.2 Analyses and Potential Engagement Findings

Standard 14.3 Evaluation of Findings

Standard 14.4 Recommendations and Action Plans

Standard 14.5 Developing Engagement Conclusions

Standard 14.6 Documenting Engagements

Principle 15 Communicate Engagement Conclusions and Monitor Action Plans

Standard 15.1 Final Engagement Communication

Standard 15.2 Confirming the Implementation of Action Plans